

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Knox Community School Corp (7525)**

| <b>Student Instructional Category</b>       | <b>Account</b>                                    | <b>FY09</b>         | <b>FY10</b>         | <b>FY11</b>         | <b>FY12</b>         | <b>Increase from FY09</b> | <b>Increase from Previous Year</b> | <b>FY12 % Total Expenditures</b> |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------------------|----------------------------------|
| <b><u>Student Academic Achievement</u></b>  | Regular Programs                                  | \$7,959,095         | \$7,989,454         | \$7,559,848         | \$7,586,527         | -4.7%                     | .4%                                | 37.13%                           |
|   | Payments to Other Governmental Units Within State | \$1,137,000         | \$1,181,885         | \$1,031,213         | \$765,502           | -32.7%                    | -25.8%                             | 3.75%                            |
|   | Instruction, Related Technology                   | \$201,205           | \$322,292           | \$383,011           | \$701,249           | 248.5%                    | 83.1%                              | 3.43%                            |
|   | Improvement of Instruction                        | \$42,571            | \$145,462           | \$271,617           | \$331,509           | > 500%                    | 22.0%                              | 1.62%                            |
|   | Other Vocational Education Programs               | \$273,279           | \$330,472           | \$342,605           | \$257,563           | -5.8%                     | -24.8%                             | 1.26%                            |
|   | Library/Media Services                            | \$283,814           | \$293,511           | \$215,313           | \$215,192           | -24.2%                    | -.1%                               | 1.05%                            |
|   | Mental Disabilities                               | \$89,907            | \$113,720           | \$104,672           | \$145,144           | 61.4%                     | 38.7%                              | .71%                             |
|   | Vocational Education                              | \$111,451           | \$124,613           | \$121,155           | \$135,771           | 21.8%                     | 12.1%                              | .66%                             |
|   | Equal Opportunity At Risk                         | \$85,191            | \$86,462            | \$87,197            | \$88,201            | 3.5%                      | 1.2%                               | .43%                             |
|   | Remediation Testing                               | \$76,208            | \$50,998            | \$60,150            | \$41,084            | -46.1%                    | -31.7%                             | .20%                             |
|   | Textbooks for Rent or Resale                      | \$190,200           | \$162,697           | \$180,727           | \$33,496            | -82.4%                    | -81.5%                             | .16%                             |
|   | Summer School Programs                            | \$35,050            | \$35,662            | \$31,401            | \$32,243            | -8.0%                     | 2.7%                               | .16%                             |
|   | Gifted And Talented                               | \$15,336            | \$0                 | \$25,277            | \$7,962             | -48.1%                    | -68.5%                             | .04%                             |
|   | Other Special Programs                            | \$2,950             | \$1,488             | \$1,294             | \$1,541             | -47.8%                    | 19.0%                              | .01%                             |
|   | Physical Impairment                               | \$0                 | \$0                 | \$323               | \$21                | N/A                       | -93.5%                             | .0%                              |
|   | <b>Total</b>                                      | <b>\$10,503,256</b> | <b>\$10,838,714</b> | <b>\$10,415,803</b> | <b>\$10,343,005</b> | <b>-1.5%</b>              | <b>-.7%</b>                        | <b>50.63%</b>                    |
| <b><u>Student Instructional Support</u></b> | Office of The Principal                           | \$1,090,340         | \$1,084,791         | \$1,095,778         | \$1,125,845         | 3.3%                      | 2.7%                               | 5.51%                            |
|   | Guidance Services                                 | \$200,488           | \$212,020           | \$212,372           | \$202,596           | 1.1%                      | -4.6%                              | .99%                             |
|   | Health Services                                   | \$82,234            | \$101,720           | \$93,708            | \$101,988           | 24.0%                     | 8.8%                               | .50%                             |
|   | Other Support Services, School Administration     | \$37,219            | \$62,902            | \$12,706            | \$14,381            | -61.4%                    | 13.2%                              | .07%                             |
|   | Special Education Administration                  | \$0                 | \$122               | \$450               | \$302               | N/A                       | -32.8%                             | .0%                              |
|   | Other Support Services, Students                  | \$0                 | \$247,639           | \$30,180            | \$0                 | N/A                       | -100.0%                            | .0%                              |
|   | Attendance and Social Work Services               | \$12,434            | \$12,806            | \$2,385             | \$0                 | -100.0%                   | -100.0%                            | .0%                              |
|   | <b>Total</b>                                      | <b>\$1,422,714</b>  | <b>\$1,722,000</b>  | <b>\$1,447,579</b>  | <b>\$1,445,113</b>  | <b>1.6%</b>               | <b>-.2%</b>                        | <b>7.07%</b>                     |
| <b><u>Overhead and Operational</u></b>      | Operation and Maintenance of Plant Services       | \$1,902,524         | \$1,850,289         | \$2,325,015         | \$2,192,786         | 15.3%                     | -5.7%                              | 10.73%                           |
|   | Student Transportation                            | \$1,020,758         | \$1,118,786         | \$928,978           | \$1,074,105         | 5.2%                      | 15.6%                              | 5.26%                            |
|   | Food Services Operations                          | \$860,332           | \$928,383           | \$953,756           | \$999,386           | 16.2%                     | 4.8%                               | 4.89%                            |
|   | Administrative Technology Services                | \$181,182           | \$175,576           | \$218,789           | \$318,608           | 75.9%                     | 45.6%                              | 1.56%                            |
|   | Executive Administration                          | \$278,841           | \$289,200           | \$249,893           | \$248,091           | -11.0%                    | -.7%                               | 1.21%                            |
|   | Fiscal Services                                   | \$128,471           | \$130,339           | \$133,846           | \$149,474           | 16.3%                     | 11.7%                              | .73%                             |
|   | Board of Education                                | \$131,536           | \$94,526            | \$162,684           | \$129,470           | -1.6%                     | -20.4%                             | .63%                             |
|   | Other Technology Services                         | \$49,570            | \$45,037            | \$44,638            | \$43,794            | -11.7%                    | -1.9%                              | .21%                             |
|   | Printing, Publishing, and Duplicating Services    | \$43,556            | \$34,497            | \$23,255            | \$20,439            | -53.1%                    | -12.1%                             | .10%                             |

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| Student Instructional Category | Account   | FY09                | FY10                | FY11                | FY12                | Increase from<br>FY09 | Increase from<br>Previous Year | FY12 % Total<br>Expenditures |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|-----------------------|--------------------------------|------------------------------|
|                                | Personnel Services                                  | \$7,953             | \$13,248            | \$12,000            | \$19,013            | 139.1%                | 58.4%                          | .09%                         |
|                                | Other Fiscal Services                               | \$6,237             | \$11,776            | \$4,392             | \$4,849             | -22.2%                | 10.4%                          | .02%                         |
|                                | Ditch Assessments                                   | \$424               | \$848               | \$424               | \$411               | -3.0%                 | -3.0%                          | .0%                          |
|                                | Other Food Services                                 | \$754               | \$4,798             | \$296               | \$328               | -56.5%                | 10.7%                          | .0%                          |
|                                | Judgments   | \$1,195             | \$0                 | \$0                 | \$0                 | -100.0%               | N/A                            | .0%                          |
|                                | <b>Total</b>  | <b>\$4,613,333</b>  | <b>\$4,697,304</b>  | <b>\$5,057,966</b>  | <b>\$5,200,756</b>  | <b>12.7%</b>          | <b>2.8%</b>                    | <b>25.46%</b>                |
| <b><i>Nonoperational</i></b>   | Debt Services                                       | \$3,001,436         | \$2,640,590         | \$2,980,458         | \$2,809,503         | -6.4%                 | -5.7%                          | 13.75%                       |
|                                | Athletic Coaches                                    | \$226,704           | \$260,379           | \$258,626           | \$270,602           | 19.4%                 | 4.6%                           | 1.32%                        |
|                                | Facilities Acquisition and Construction             | \$65,711            | \$139,023           | \$321,972           | \$126,094           | 91.9%                 | -60.8%                         | .62%                         |
|                                | Building Acquisition, Construction and Improvements | \$152,064           | \$120,645           | \$94,924            | \$83,976            | -44.8%                | -11.5%                         | .41%                         |
|                                | Common School Fund                                  | \$35,600            | \$69,865            | \$68,085            | \$66,305            | 86.3%                 | -2.6%                          | .32%                         |
|                                | Community Service Operations                        | \$792               | \$676               | \$42,399            | \$50,846            | > 500%                | 19.9%                          | .25%                         |
|                                | Building Acquisition, Construction and Improvement  | \$22,815            | \$12,774            | \$49,630            | \$31,284            | 37.1%                 | -37.0%                         | .15%                         |
|                                | Other Community Services                            | \$1,781             | \$0                 | \$0                 | \$1,930             | 8.4%                  | N/A                            | .01%                         |
|                                | Contributions to Historical Societies               | \$0                 | \$2,000             | \$2,000             | \$1,000             | N/A                   | -50.0%                         | .0%                          |
|                                | Community Recreation                                | \$1,126             | \$0                 | \$0                 | \$0                 | -100.0%               | N/A                            | .0%                          |
|                                | Nonprogramed Charges                                | \$8,000             | \$8,800             | \$115,502           | \$0                 | -100.0%               | -100.0%                        | .0%                          |
|                                | High School Band Uniforms                           | \$15,400            | \$0                 | \$0                 | \$0                 | -100.0%               | N/A                            | .0%                          |
|                                | Latch Key Kid Program                               | \$0                 | \$3,864             | \$0                 | \$0                 | N/A                   | N/A                            | .0%                          |
|                                | <b>Total</b>  | <b>\$3,531,429</b>  | <b>\$3,258,617</b>  | <b>\$3,933,596</b>  | <b>\$3,441,541</b>  | <b>-2.5%</b>          | <b>-12.5%</b>                  | <b>16.85%</b>                |
|                                | <b>Grand Total</b>                                  | <b>\$20,070,733</b> | <b>\$20,516,635</b> | <b>\$20,854,943</b> | <b>\$20,430,415</b> | <b>1.8%</b>           | <b>-2.0%</b>                   | <b>100.0%</b>                |